

Exhibit 94

United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.
Civil Action No. 07-10248-PBS

Exhibit to the July 24, 2009, Declaration of James J. Fauci
In Support of Plaintiff's Motion for Partial Summary Judgment and
In Opposition to the Roxane Defendants' Motion For Partial Summary Judgment

SHAFFER, MARK ROXUS
From: DUY, FRED ROXUS
Sent: Saturday, August 12, 2000 2:31 PM
To: BERKLE, SHELLY FN BIPUS
Cc: Doug Bierl (E-mail); CHLEBICKI, RAYMOND ROXUS; CIARELLI, GREGG MK BIPUS; COKE, JOHN ROXUS; DICKERSON, DUKE ROXUS; FELDMAN, RICHARD ROXUS; FERRARA, CHRISTINE MK BIPUS; HART, JERRY ROXUS; MARLIN, DR, STEVE ID BIPUS; MAYHEW, CHERI ROXUS; POWERS, JOHN ROXUS; SHAFFER, MARK ROXUS
Subject: Roxicodone 15/30mg Launch Plan
Dear Shelly:

Attached is the launch plan for Roxicodone 15 and 30mg Tablets. The strategy is essentially what you saw in Tarrytown - it has been updated and expanded with specific tactics by Doug Bierl, with input from lots of people here and in Ridgefield. We expect approval by the user fee deadline - August 29. Based on final labeling on that date, product will be available for shipment October 2, and stocking will be adequate for physician detailing to begin by November 13. This plan will be reviewed with the Area Managers beginning August 21, to prepare the Plans of Action for the launch meeting with the Palliative Care Sales Force during the week of September 18. If you can fit it into your schedule, we would be happy to present the Launch Plan to you and whoever you think appropriate in Ridgefield.

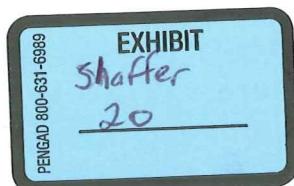
Also attached is the initial pricing proposal for Roxicodone 15 and 30mg Tablets. I understand the Pricing Committee meeting has been delayed to August 31, and am not sure of the process for establishing prices, but it would be helpful if we could have approved pricing so the National Account Managers could pre-sell these unique, new strengths to wholesalers and retail chains at the NACDS meeting which begins August 27. Is there anyone in addition to Gregg and Chris we should send pricing to to ask for an expedited decision?

Let us know if you have any questions, Shelly, and if you want us to present the Plan to anyone else.

Best regards,
fd

 Roxicodone 15-30
launch plan.p...

 Roxicodone pricing
proposal.do...



**Roxicodone™ CII
15 mg and 30 mg Tablets
Launch Plan**

August 11, 2000

SHAFFER 001452

Table of Contents

	<u>Page #</u>
• Executive Summary	3
• Market Overview	6
• Situation Analysis	14
• SWOT Analysis	24
• Key Issues, Objectives, Milestones	27
• Product Positioning and Message	45
• Key Tactics	51
• Phase IV/Publication Plan	58
• Market Research	59
• Forecast and Promotion Expense	60

Executive Summary

SHAFFER 001454

Executive Summary

Key Milestone Dates

NDA Approval	8/29
Wholesaler/Chain Pre-sell	8/30-10/2
Rep Retail Pre-sell	9/1-9/15
Sales Force Launch Meeting	9/18
Commercial Distribution	10/2
Rep Retail Activity	9/22-11/30
Begin Physician Detailing	11/13

Executive Summary

- Overall market growing
- Potential use from three segments
 - IR oxycodone
 - Fixed combination oxycodone products
 - SR oxycodone
- \$1.8 MM sales in 2000 (retail/wholesale load-in)
- \$3.6 MM net sales in 2001

Market Overview

SHAFFER 001457

Market Overview

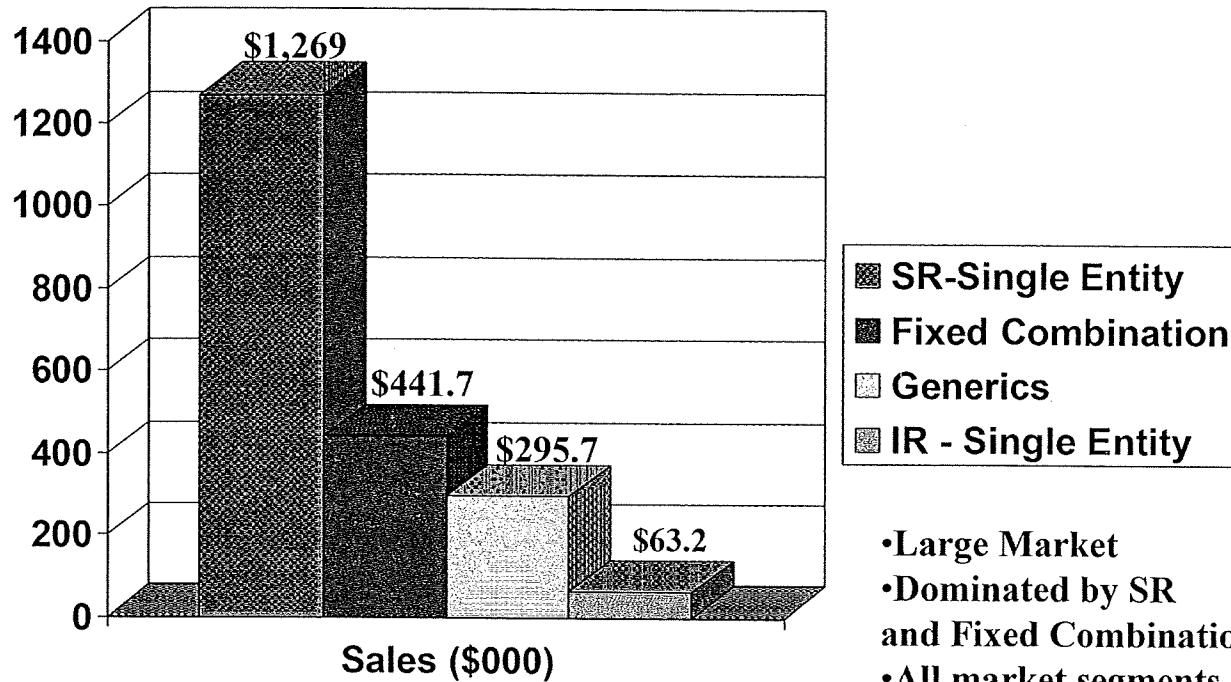
Source of Roxicodone 15/30 Prescriptions

- Immediate Release Products
 - Replacement - reduced pill burden and when higher doses are required
- Fixed Combination Products
 - Replacement - breakthrough pain and when higher doses are required
- Sustained Release Products
 - Supplement - breakthrough pain

Market Overview

Total Pain Market (CII Analgesics) Sales

(Total market \$2.1 Billion)



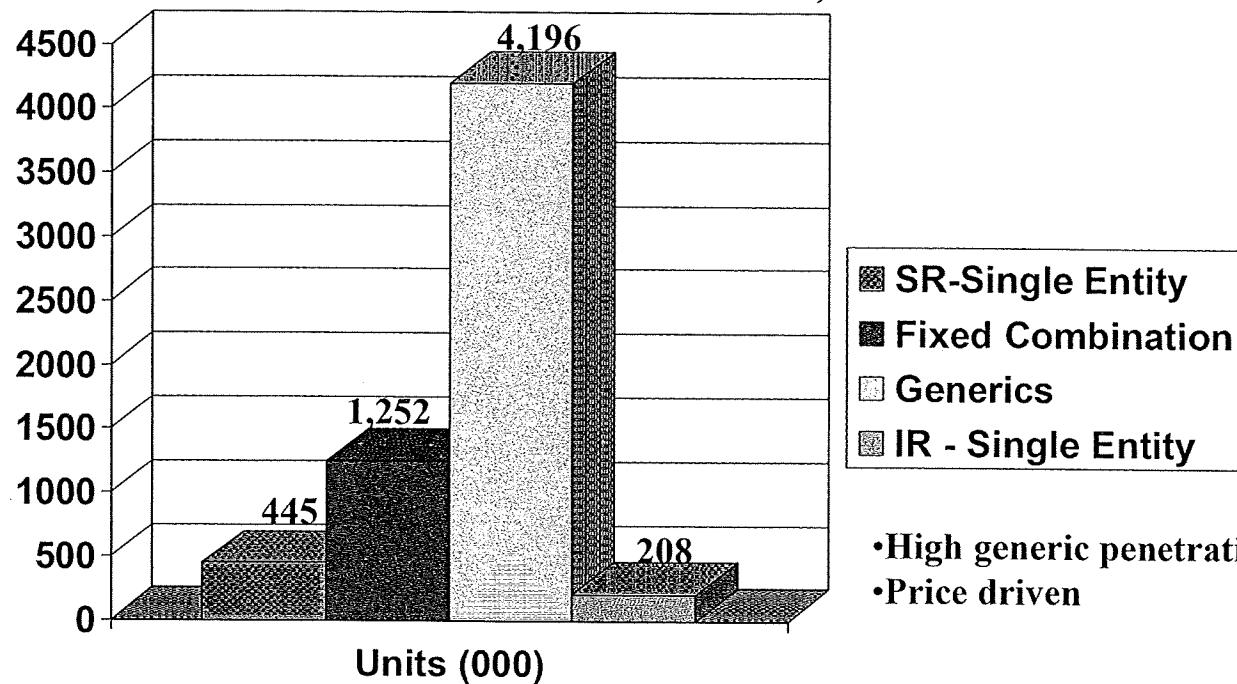
Source: IMS, MAT May, 2000

- Large Market
- Dominated by SR and Fixed Combination
- All market segments offer potential for 15/30

Market Overview

Total Pain Market (CII Analgesics) Units

(Total Market 6.1 Billion Units)

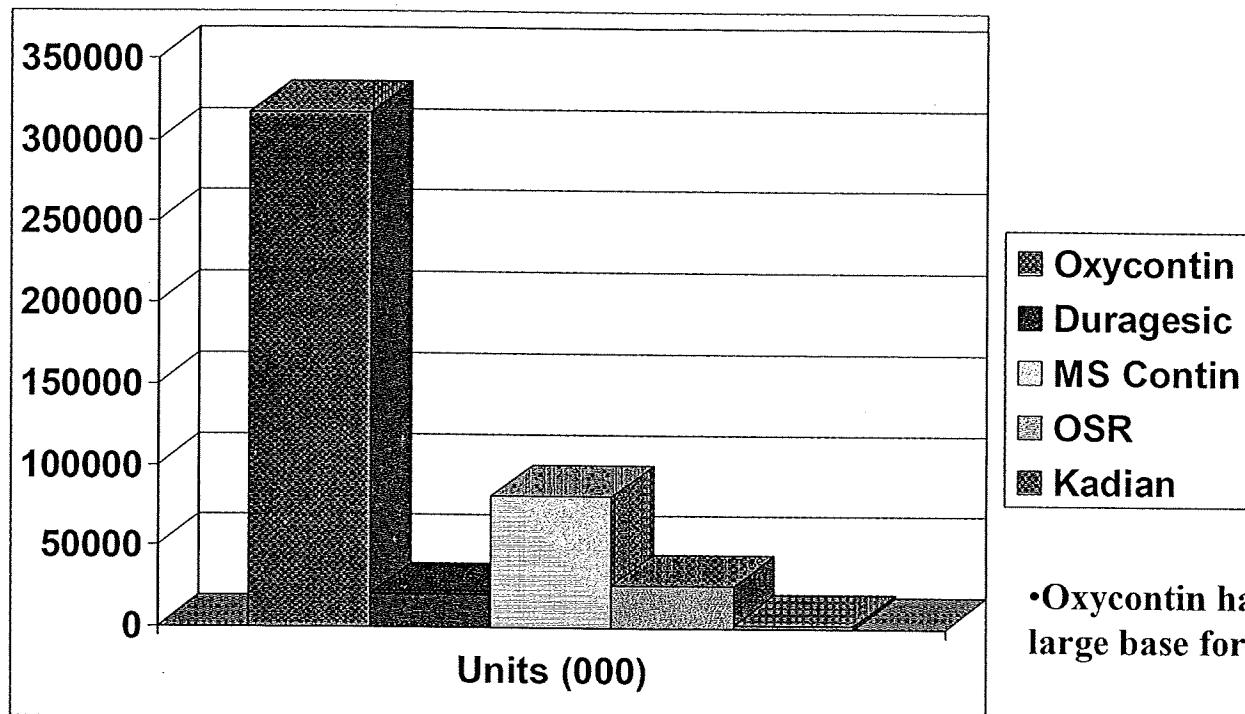


Source: IMS, MAT May, 2000

9

SHAFFER 001460

Market Overview Sustained Release Products



Market Overview

Acute vs. Chronic Pain

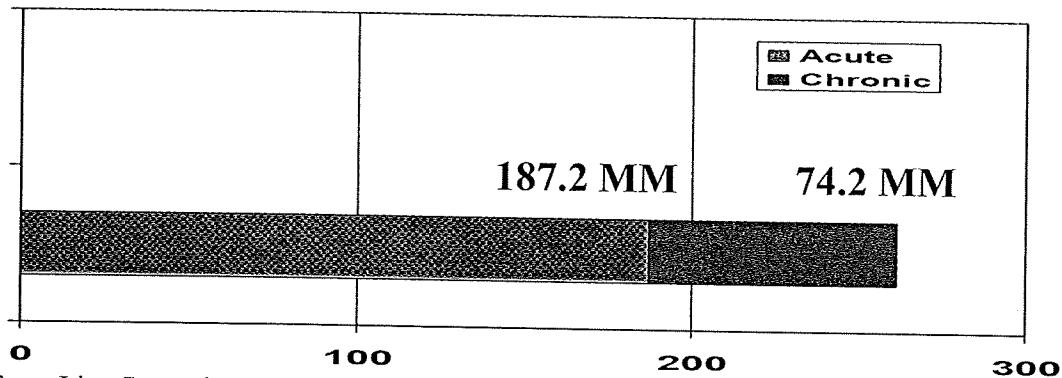
Acute Pain

- Caused by Specific Injury
- Limited Duration
- 34% Treated

Chronic Pain

- Caused by tissue damaging process
- Duration greater than 3 weeks
- 52% Treated

Incidence of Pain



Source: Front Line Strategic Management, National Center for Health Statistics, 1999.

11

SHAFFER 001462

Market Overview

Acute Pain Conditions

- Musculoskeletal 57%
 - Joint
 - Low Back
- Visceral 19%
 - Cardiac
 - Abdominal
- Post-Operative 15%
- Burn/Trauma 4%
- Obstetric 2%
- Intermittent 3%

Market Overview Chronic Pain Conditions

Non-Malignant

Bony

Neuropathic

Visceral

Musculoskeletal

Headache

Malignant

Bony

Neuropathic

Visceral

Soft Tissue

Source: Front Line Strategic Management, National Center for Health Statistics, 1999.

13

SHAFFER 001464

Situation Analysis

SHAFFER 001465

Situation Analysis

Severity of Pain vs. Immediate Release Analgesic Use

<u>SEVERITY</u>	<u>PRODUCT</u>	<u>MAT 5/98</u>	<u>MAT5/99</u>	<u>MAT 5/00</u>	<u>Avg Ann %growth</u>
Moderate	C-IIIIs	44,681	51,588	59,613	+16%
	Oxycodone fixed combinations	12,823	14,017	15,098	+8%
	Oxycodone 5mg tablets	306	521	834	+65%
	Oxycodone 20mg/mL solutions	4	14	45	NM
Severe	Actiq	NA	NA	11	NM
	Morphine tablets and solutions	491	548	621	+13%
					15

SHAFFER 001466

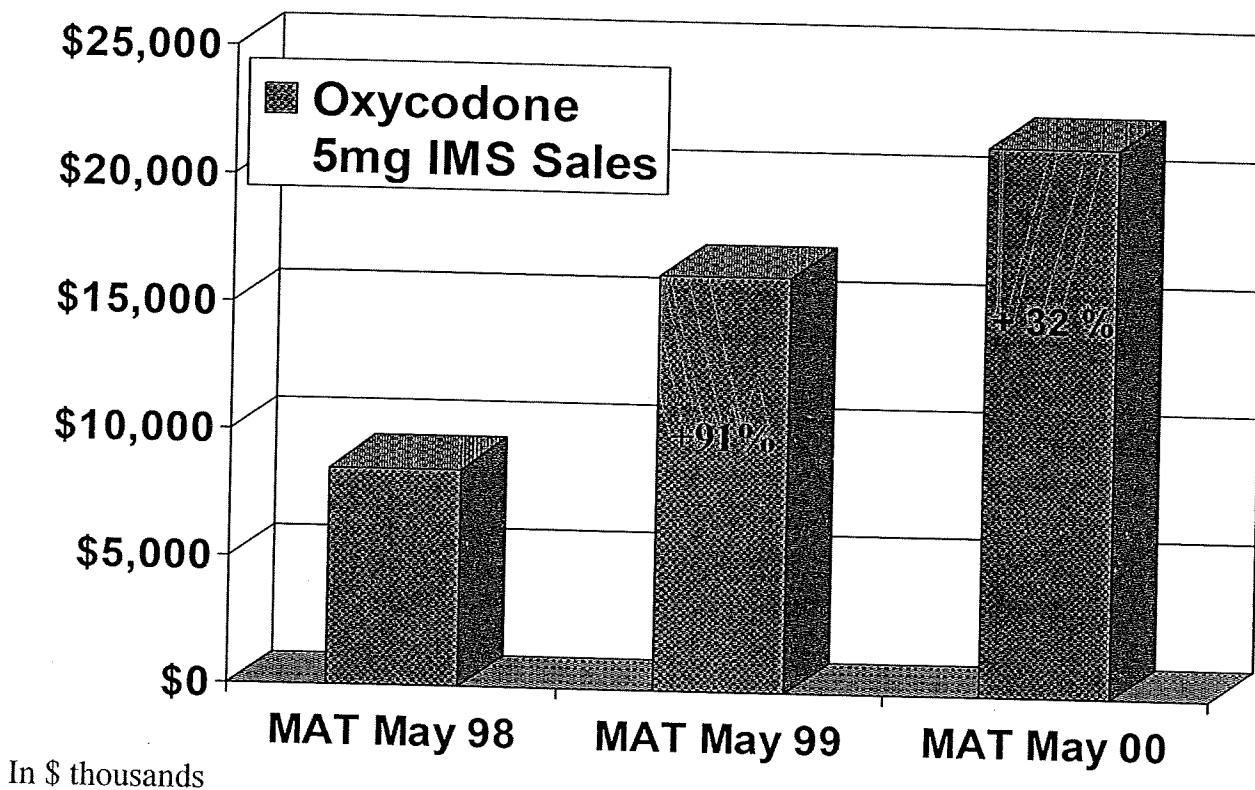
Situation Analysis

Immediate Release Oxycodone Market

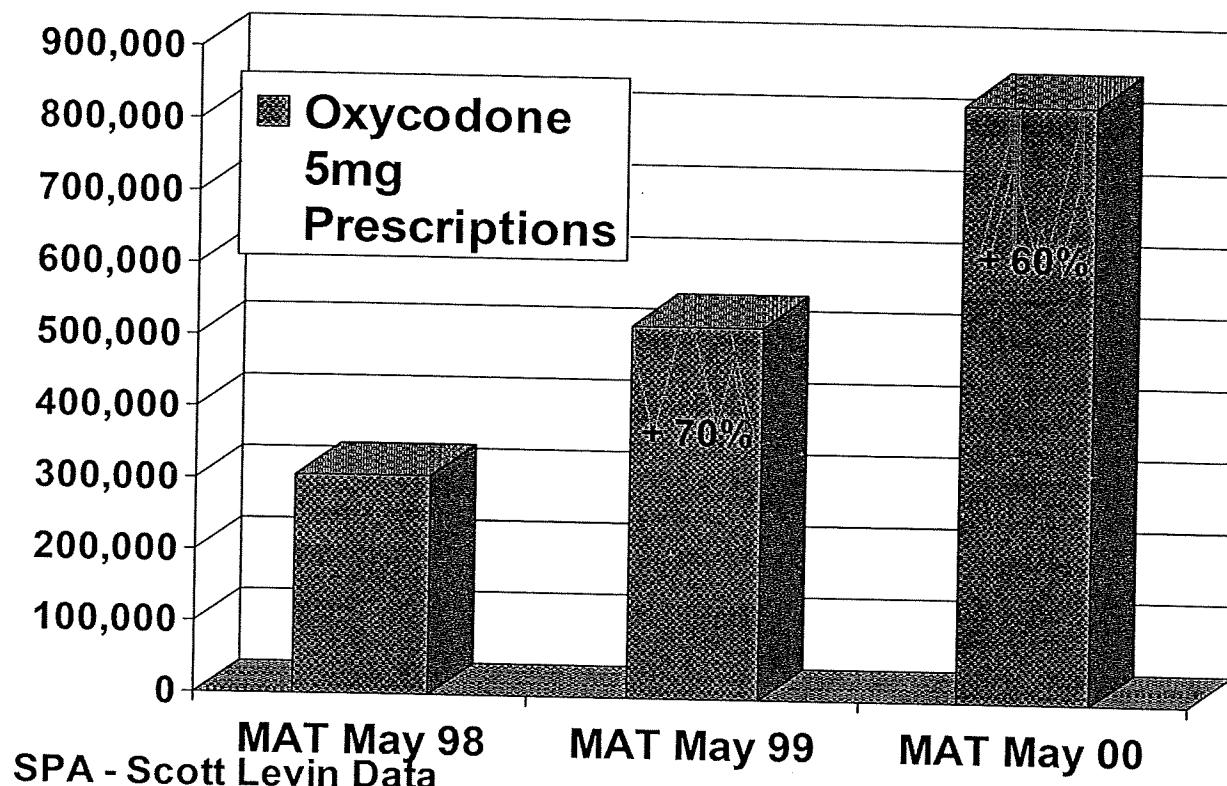
Company	Brand	Strength	Sales-MAR/May 2000 (thousands)
Roxane	Roxicodone	5mg Tablets	\$10,458
Purdue Frederick	OXY IR	5 mg Capsules	\$7,109
Purdue Frederick	Oxy Fast	20 mg/ml oral solution	\$3,453
Various	Generics	5mg Tablets/Capsules	\$2,448
Roxane various	Roxicodone Intensol Generics	20mg/ml oral solution 5mg Tablets/Capsules	\$1,544 \$2,440
Roxane various	Roxicodone Intensol Generics	20mg/ml oral solution 5mg Tablets/Capsules	\$1,544 \$2,440
Roxane various	Roxicodone Intensol Generics	20mg/ml oral solution 5mg Tablets/Capsules	\$1,544 \$2,440
Roxane various	Roxicodone Intensol Generics	20mg/ml oral solution 5mg Tablets/Capsules	\$1,544 \$2,440
Roxane various	Roxicodone Intensol Generics	20mg/ml oral solution 5mg Tablets/Capsules	\$1,544 \$2,440
Roxane various	Roxicodone Intensol Generics	20mg/ml oral solution 5mg Tablets/Capsules	\$1,544 \$2,440
Roxane various	Roxicodone Intensol Generics	20mg/ml oral solution 5mg Tablets/Capsules	\$1,544 \$2,440

SHAFFER 001467

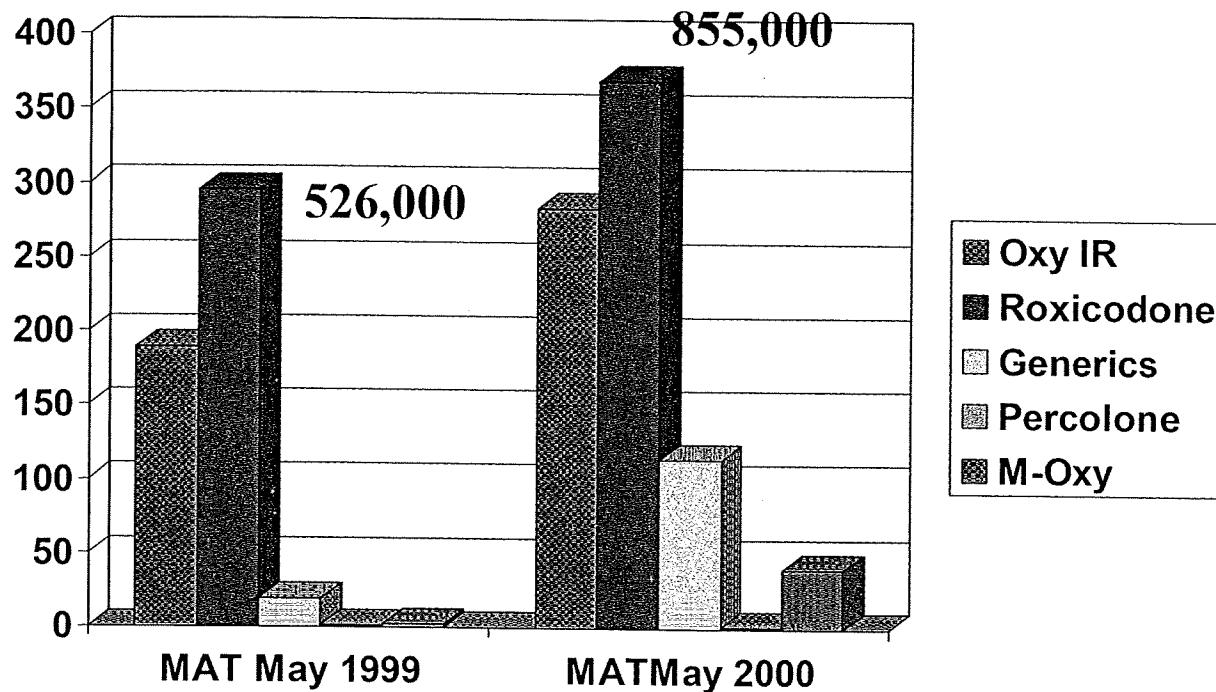
Situation Analysis Oxycodone 5 mg Sales



Situation Analysis Oxycodone 5 mg Prescriptions

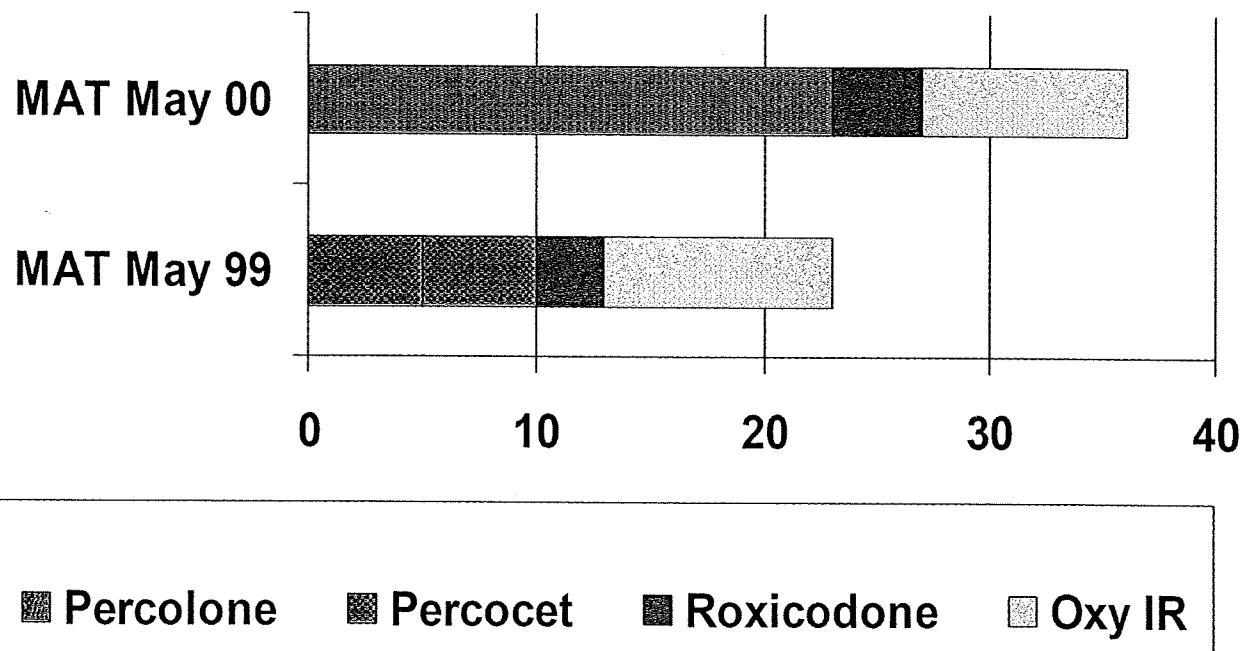


Situation Analysis Immediate Release Oxycodone 5mg Prescription Growth



Roxicodone

Situational Analysis - Share of Voice



20

SHAFFER 001471

Situation Analysis

Oxycontin & IR Oxycodone Prescribers

Decile	Number of Prescribers	Avg. Rx Per Prescriber	
10	258	1,804	
9	611	779	
8	1,111	428	
7	1,828	261	
6	2,746	172	6,554 Target Physicians
5	4,057	117	
4	5,964	80	
3	9,168	52	
2	16,124	29	
1	53,133	9	

Situation Analysis

Roxicodone - Physician Target Audiences

Specialty	Currently Called-On*	Percent of Prescriptions*	Avg. RX Per Prescriber
Anesthesiologists	Yes	14.9%	33.0
Oncologists	Yes	11.9%	17.6
GP/FP/IM	Yes	32.5%	7.8
Ortho Surgeons	Yes	4.9%	9.6
Neurology	Yes	3.2%	15.1
General Surgeons	Yes	2.8%	4.8

* 48 RLI representatives only call on a portion of total audience

* MAT Feb 2000

Other Key Audience Targets:

- Nurses
- Pharmacists
- Long-term care
- Hospice

22

SHAFFER 001473

Situation Analysis

Market Characteristics Summary

- Established Market
- Variety of Competitive Products
 - Immediate and Sustained Release
 - Brands and Generics
 - Branded Generics
- Low Science
- Promotionally Sensitive
- Requires Differentiated Message to Each Target Audience
- Price and Reimbursement Driven

SWOT Analysis

SHAFFER 001475

Roxicodone

SWOT Analysis

Strengths:

- Prescription Market Share Leader for IR oxycodone
- Multiple Formulations & Dosage Strengths
- Unique 15 & 30 mg Dosage Strengths
- Single Entity Product
- No generic substitutes for 15mg and 30mg tablets - 3 years exclusivity

Weaknesses:

- Low “Roxicodone” Name Recognition
- Small RLI Sales Force Size relative to large prescriber base and competitors
- Lack of Comparative Clinical Data

Roxicodone

SWOT Analysis (continued)

Opportunities:

- Switch/substitute Rxs from Single-Entity & Fixed-Combination Oxycodone
- Leverage 15 & 30 mg dosages to grow Roxicodone product line
- Create competitive contractual agreements based on broad product line
- Control breakthrough pain in patients taking SR products
- Improve patient satisfaction by reducing pill burden

Threats:

- Availability/Distribution
- Pharmacy auto-substitution policy
- Competitive sales force size
- SR continues to grow at the expense of IR

Key Issues, Strategies, Objectives, and Milestones

SHAFFER 001478

Key Issues

- Limited retail distribution
- Low share of voice as compared to competitors
- Lack of clear brand identity and name recognition
- Potential to substitute generic for 15/30 mg tablet
- Limited clinical data to support differentiation
- Limited period of exclusivity

Key Strategies

- Target distribution to high volume CII analgesic pharmacies
- Raise share of voice through non-personal promotion
- Build brand name awareness pre-launch
- Target personal selling to high volume prescribers
- Message that capitalizes on the limitations of 5mg dose and increasing use of SR formulations
- Price for favorable retail reimbursement
- Enhance clinical value of Roxicodone line

Key Objectives

- Availability in top 15,000 pharmacies (based on CII analgesic volume) within 5 weeks after commercial availability
- 80% coverage of targeted physicians with at least one call in first six weeks after detailing begins
- 80% brand awareness after three months of detailing to targeted physicians
- Doubling of share of voice after 4 months of detailing (from 10% to 20%)
- 5% growth in Roxicodone share of IR Oxycodone market after 12 months of commercial availability
- Further development of product through line extensions and clinical studies

Distribution Plan

Pre-Sell

- Wholesalers & Chains at NACDS meeting Aug 26-Sept 2
- Retail through sales force Sept. 1-15 with pre-launch ad

Stocking

- National Accounts coverage of wholesalers and chain headquarters
- Wholesalers and chain headquarters offered incentive to push product to high volume retail pharmacies
- Sales Representatives inform retail pharmacies of reimbursement and stimulate orders through stocking incentive

Distribution Plan (continued)

Goals

- Targeted distribution to 15,000 high CII volume pharmacies:
 - Pre-Sell, stock Wholesalers and Chains (8/30 to 10/2)
 - Retail distribution through wholesalers and chain headquarters (10/2 to 11/10)
 - Support from sales force to stimulate orders and discuss appealing reimbursement opportunity in 3,600 targeted pharmacies (9/25 to 11/10)
- Have adequate launch quantities available for retail stocking and wholesaler back-up

32

SHAFFER 001483

Distribution Plan (continued)

Stocking Incentives

- Wholesaler & Warehousing Chains with vaults (Eckerd, Walgreen, Brooks)
 - Extended terms: 2% net 90 (extra 60 days)
 - 3% Stocking Allowance for initial order
 - \$5/bottle (max. \$10/pharmacy) distribution allowance for shipment to retail pharmacies
- \$5/bottle (max. \$10) rebate offered to retail pharmacies through sales force and Pharm Alert
- 222 Folder provided to retailers through sales force

Pricing

- Considerations
 - Pharmacy reimbursement based on % off AWP for brand compared to generics
 - comparison to equivalent doses of 5mg
 - Current contract price of 5mg tablets
 - Discounts off WAC for contracting
 - Potential for substitution
 - Impact on Medicaid rebates
 - Outcome of pricing market research study

Pricing Approach

- Price for high retail pharmacy acceptance
 - Set AWP and WAC at a level favorable to the average for oxycodone class for equivalent number of 5 mg tablets
 - Equivalent or higher reimbursement levels (AWP minus percentage)
- Minimal need for contract pricing

Current Pricing Bottles of 100

	<u>WAC</u>	<u>AWP</u>
Current Pricing <i>three</i> 5mg:		
– OxyIR	\$73.35	\$97.80
– Roxicodone	\$68.97	\$93.12
– Oxycodone Class Avg.	\$59.55	\$119.10

Pricing Recommendation

	<u>WAC</u>	<u>Direct</u>	<u>AWP</u>
15 mg X100	\$55.00	\$88.00	\$110.00
15mg 4X25	\$68.80	\$96.00	\$120.00
30mg X100	\$106.00	\$169.60	\$212.00
30mg 4X25	\$134.40	\$184.00	\$230.00

Pricing Strategy

Contracting

- Add 15mg and 30mg to existing contracts or upon renewal
- If necessary, provide performance-based discounts for attaining target market share
- Limit discounts to a maximum of 10% to provide an incentive to substitute 15mg for three 5mg or 30mg for six 5mg
- Select only accounts that can move market share, preferable ones that use competitive oxycodone products

38

SHAFFER 001489

Pricing Strategy

Medicaid Reimbursement Plan

- Prior to sales force detailing, announce availability to all state Medicaid programs
- Submit requests for Roxicodone 15mg and 30mg tablets to be added to state Medicaid formularies

Managed Care Strategy

- Evaluate perception in market research in August 2000
- Monitor use in key accounts for six months
- Target high volume oxycodone accounts with performance contracts, where sales or market share potential exists

Sales Force Strategy

Focus on selling to a targeted group of high volume CII prescribers who primarily use single-entity products and secondarily on those who use combination products

Sales Force Coverage

Field Force Size and Target Coverage Potential

Assumptions

- Call frequency:
 - 12 calls/year for HVP morphine (includes oxycodone prescribers)
 - 10 calls/year for HVP oxycodone prescribers
- 62,800 calls per year
- 48 Representatives

Call Coverage Potential

- Will be able to reach top 5 deciles (deciles 6 through 10) of physicians who Rx Oxycontin and IR oxycodone

Launch Promotional Priorities

- Majority of Physicians
 - Roxicodone
 - Oramorph
 - Palliative Care
- Selected Physicians (10 per rep)
 - Marinol
 - Roxicodone
 - Oramorph

Sales Training

<u>Activity</u>	<u>Timing</u>
Module 1: Pain Background	August 23
Module 2: Market	September 1
Module 3: Product	September 8
Reimbursement Backgrounder	September 12
Workshops	September 19 &20

Positioning and Message

SHAFFER 001496

Positioning and Message

Roxicodone 15mg and 30mg

Product Description

Indication

- For the management of moderate-to-severe pain where the use of an opioid analgesic is appropriate

Attributes

- Unique dosage strengths
- Increased dosing flexibility
- Provides higher levels of oxycodone without side effect concerns associated with fixed combinations

Potential Uses

- Breakthrough Pain associated with chronic pain therapy
- Conversion of single-entity and fixed combination prescriptions for acute and chronic pain to reduce pill burden
- Addition to sustained release prescriptions being utilized for chronic use

Positioning and Message Product Positioning

5mg and concentrated oral solution

- *Single-entity oxycodone without the limitations of fixed combinations*

15mg and 30mg Tablets

- *Increased dosing flexibility without the limitations of fixed combination products*

Positioning and Message Positioning Rationale

- Top benefits from market research
 - Flexibility of dosing
 - Ability to titrate with 5mg, 15mg, and 30mg
 - Avoiding limitations due to side effects with combination products
- Further research confirmed that positioning was consistent with the product profile

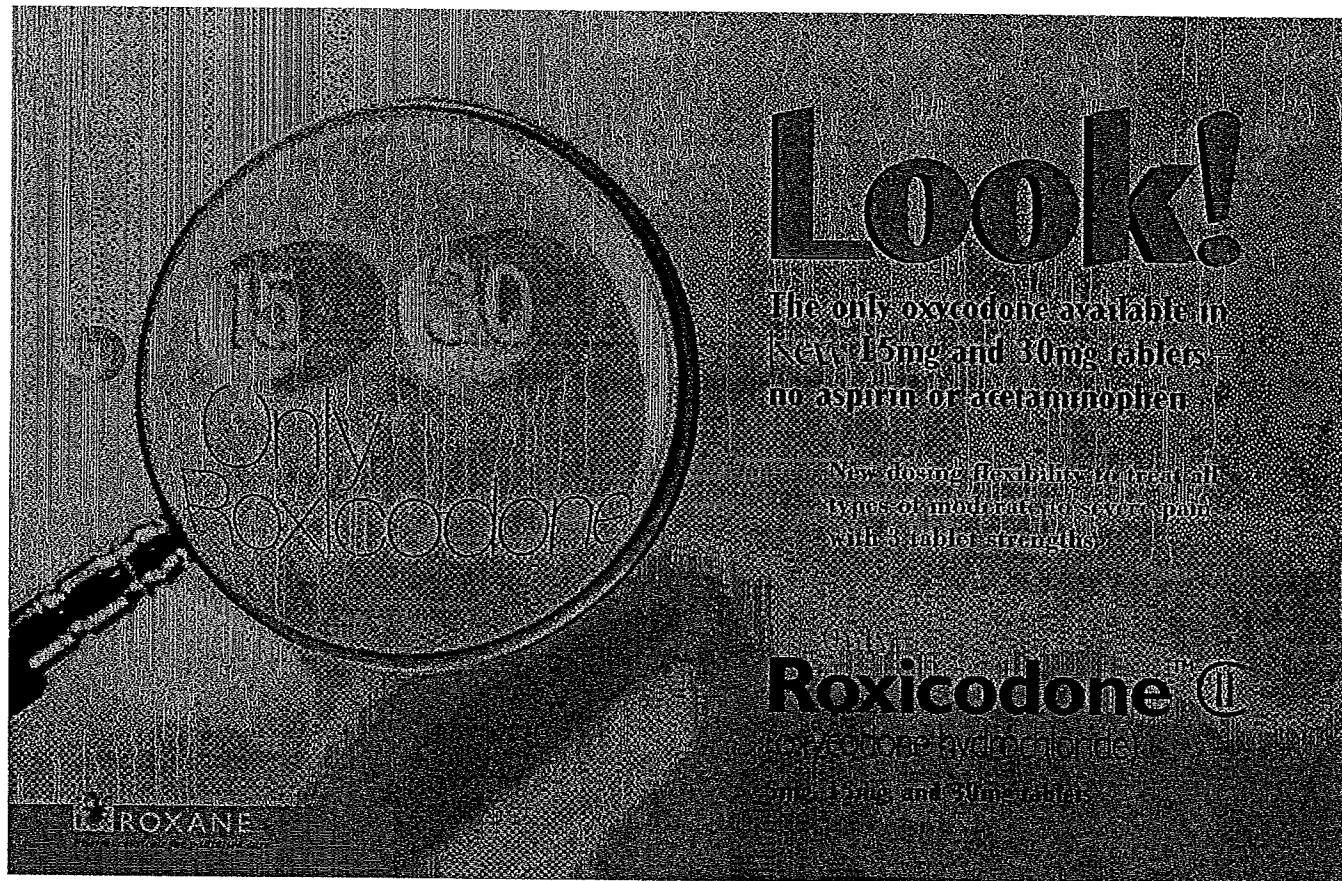
Positioning and Message

Roxicodone 15mg and 30mg Tablets

Core Message

- Provides pain-control flexibility
- Simplifies dose escalation
- More convenient for patients - reduces need for multiple tablets
- High degree of pain control
- Avoids risks associated with fixed-combination analgesics

Roxicodone Launch Campaign



SHAFFER 001501

Key Tactics

SHAFFER 001502

Sales Force Targets

6,554 Decile 6-10 Oxycontin/IR prescribers

1,329 Decile 9-10 Percocet/IR prescribers

231 Decile 10 Oxycontin only prescribers

8,114 Oxycodone prescribers - 10 calls/year

(Estimated 15% geographic/no-see reduction in total count)

1,200 Morphine prescribers - 12 calls/year

Key Tactics

Core Selling Material

- Master Launch Visual Aid
- Flashcard
- Slim Jim
- Pharmacy Sell Sheet
- Formulary Kit
- Rep-triggered letters
- Sales rep slide kit
- Reminder items (stickers, pens, pads, etc.)
- 222 Form Organizer (for retail stocking)

53

SHAFFER 001504

Key Tactics

Non-Personal Promotional Support

- Pre-launch direct mail - PDR offer
- Journal Advertising - pre-launch, launch
- Medi-promotions Launch Box
- Medi-messages

Key Tactics Journal Advertising

- Pre-Launch Ad (Aug-Nov)
- Launch Ad (beginning Dec 2000)
- Publications:
 - American Journal of Pain
 - American Journal of Hospice and Palliative Care
 - Anesthesiology News
 - American Journal of Anesthesiology
 - Current Clinical Trials: Oncology
 - Journal of Clinical Oncology
 - NEJM Oncology Edition
 - Oncology
 - Oncology News International
 - Oncology Times
 - The Pain Clinic
 - Primary Care & Cancer
 - US Pharmacist

55

SHAFFER 001506

Key Tactics Conventions and National Speaker Programs

- APS Exhibit and Symposium (Nov 3, 2000)
- Exhibit at other key oncology and pain management meetings
- Regional speaker programs (Nov 2000 through Dec 2001)

Key Tactics Public Relations

- FDA approval press release
- Clinical study results

57

SHAFFER 001508

Phase IV and Publication Plan

- Planned or Proposed Studies
 - “Time to onset” study
 - Others to be defined
- Publication opportunities
 - Clinical study results
 - Abstracts and full articles

Market Research - Launch Tracking

<u>Project</u>	<u>Timing</u>
Secondary data/syndicated studies	Ongoing
Weekly Rx data	Jan-Mar 2001
Retail Pharmacy Inventory and Stocking	Oct-Dec 2000
Pipeline Data	Oct-Dec 2000
ATU	Jan, June 2001
Journal Ad Recall	Mar 2001
Visual Aid Testing	TBD

Forecasts

SHAFFER 001511

Roxicodone

5-year Forecast

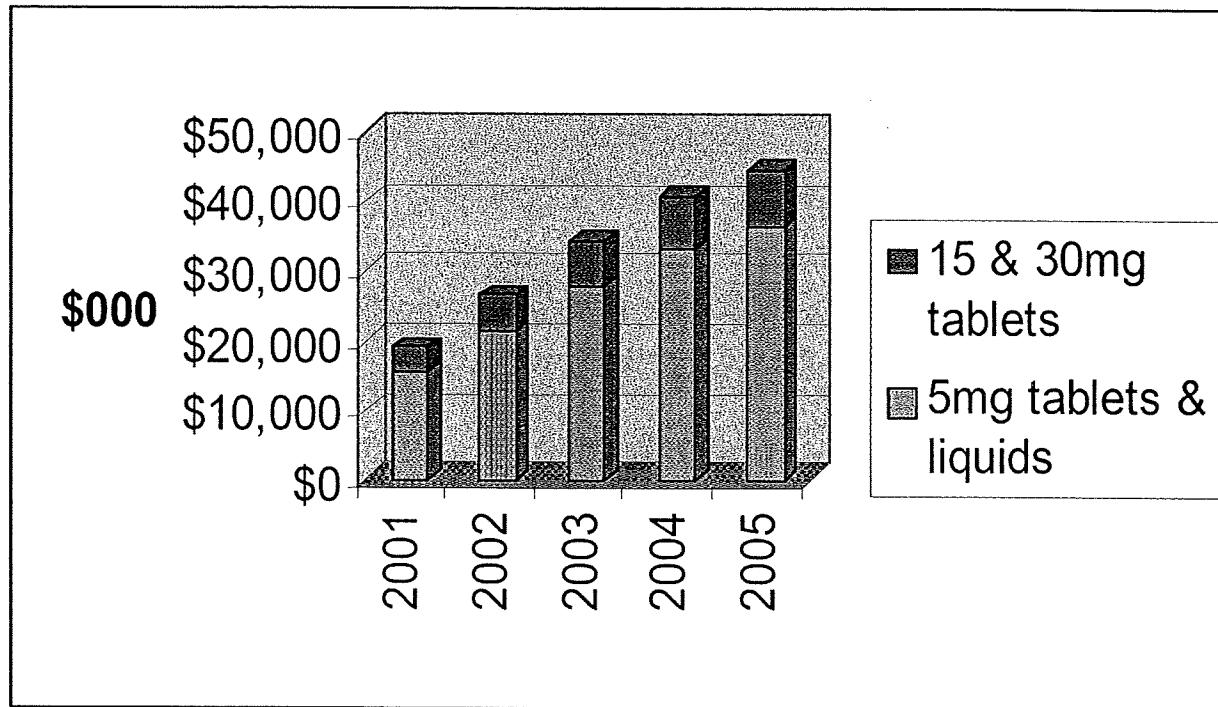
Key Drivers

- Continued Expansion of Controlled-Release Oxycodone Market
- Continued Expansion of single-entity oxycodone market

Key Forecast Assumptions

- Controlled release oxycodone prescribers will convert prescriptions for acute pain (shorter duration) to 15 & 30 mg Roxicodone
- Higher dose 5mg oxycodone prescriptions will be converted to 15 & 30 mg Roxicodone to decrease pill burden
- Roxicodone 15 & 30mg prescriptions will be gained from Percocet prescribers to avoid toxicities and gain dosing flexibility

5 Year Sales Forecast - Roxicodone



5 Year Contribution - Roxicodone

(\$000)	2001	2002	2003	2004	2005
5mg tablets & liquids	\$15,547	\$21,581	\$27,858	\$33,183	\$36,310
15 & 30mg tablets	\$3,556	\$4,936	\$6,367	\$7,581	\$8,291
Total Net Sales	\$19,103	\$26,517	\$34,225	\$40,764	\$44,601
Contribution I	\$11,882	\$16,493	\$21,288	\$25,355	\$27,742
	62.2%	62.2%	62.2%	62.2%	62.2%
Promotion	\$5,250	\$4,700	\$4,500	\$4,500	\$4,500
	27.5%	17.7%	13.1%	11.0%	10.1%
Field Force	\$5,051	\$5,203	\$5,359	\$5,519	\$5,685
	26.4%	19.6%	15.7%	13.5%	12.7%
Clinical Develop.	\$500	\$500	\$250	\$250	\$250
	2.6%	1.9%	0.7%	0.6%	0.6%
Contribution III	\$1,081	\$6,091	\$11,179	\$15,086	\$17,307
	5.7%	23.0%	32.7%	37.0%	38.8%

Launch Update

Activity	Implementation
Sales Planning Meeting	8/21-23
Sales Training	8/23-9/18
DDMAC submission of promotional material	8/23
FDA Product Approval	8/29
National Accounts (Trade) Launch	8/30-9/2
Pre-sell/stock wholesalers and chains	8/30-10/2
Pre-sell retail pharmacies	9/1-9/15
Sales Force Launch Meeting	9/18-21
Retail Stocking	9/25-11/30
Commercial Distribution	10/2
DDMAC Feedback on Launch Material	10/4
Pre-launch Direct Mail	9/15-10/30
Begin Sales Force Promotion	11/10

Roxicodone 15mg and 30mg Tablets Introductory Pricing Proposal

Objectives: Reasonable price relative to existing 5mg tablets
No reimbursement incentive for substitution of 5mg tablets
Minimal need for contractual discounts

The Oxycodone 5mg Tablet market includes several brand and generic competitors. Sales are primarily based on contract prices, which range from less than \$10 to \$15.00 to \$20.00 per 100. A competitive price to a high volume retail customer today is \$12.00/100.

	<u>pkg</u>	<u>WAC</u>	<u>AWP</u>	<u>3*WAC¹</u>
OxyIR – Purdue Fred.	100	\$24.45	\$32.60	\$73.35
M-Oxy - Mallinckrodt	100	\$15.99 ²	\$35.09	\$47.97
Percolone - Endo	100	\$55.00	\$68.75	\$165.00
Oxycodone - Ethex	100	\$15.95 ²	\$36.75	\$47.85
Oxycodone - Amide	100	n/a	\$35.99	n/a
Roxicodone 5mg	100	\$22.99	\$31.04	\$68.97
Roxicodone 5mg	RN25	\$31.47	\$42.49	\$94.41

¹three 5mg tablets are equivalent to one 15mg tablet

²unpublished, may include discounts to trade

The following proposed WAC prices for the new tablet strengths are below but in line with existing Roxicodone 5mg WAC prices, reasonably comparable to competitive prices, and compatible with the reimbursement model that drives retailer profit:

Proposed WAC prices

Roxicodone 15mg tablets - 100	\$55.00
Roxicodone 15mg tablets - 4*RN25	\$68.80
Roxicodone 30mg tablets - 100	\$106.00
Roxicodone 30mg tablets - 4*RN25	\$134.40

Reimbursement to pharmacies is based on AWP prices, and is normally different for generics versus exclusive products. The competitive spreads between WACs and AWPs in the class are significantly higher than the normal brand's 16 2/3% to 25%. At a common reimbursement rate for generic tablets of AWP less 25%, the average reimbursement for 300 5mg tablets is \$76.70 (\$34.09 * 3 – 25%). The average spread to pharmacies is then \$40.70 (\$76.70 less \$36.00, the current contract price). Roxicodone 15mg and 30mg Tablets, because they will not have direct generic competition, will be reimbursed at AWP less 8% to 15%.

The proposed AWP prices for Roxicodone will provide a similar spread for the pharmacy, so there is no incentive to substitute 5mg tablets for 15 or 30mg. Cash customers (around 20% of the market) will also pay similar prices for 15mg or 3*5mg tablets. Reimbursement in the example below is based on AWP less 13%.

	<u>Proposed AWP</u>	<u>reimbursement</u>	<u>spread to pharmacy</u>	<u>WAC % off AWP</u>
Roxicodone 15mg tablets - 100	\$110.00	\$95.70	\$40.70	50%
Roxicodone 15mg tablets – 4*RN25	\$120.00	\$104.40	\$35.60	43%
Roxicodone 30mg tablets - 100	\$212.00	\$184.44	\$78.44	50%
Roxicodone 30mg tablets – 4*RN25	\$230.00	\$200.10	\$65.70	42%

Roxicodone 15mg and 30mg tablets will be bid to appropriate contract customers, at no more than 10% below WAC, in order to capture sales data through chargebacks and to leverage the exclusive dosage forms to benefit the entire Roxicodone line. Performance based rebates may be offered where deemed beneficial by the National Account Managers.